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## UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

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9 UNITED STATES OF AMERICA, ) CRIMINAL INDICTMENT  
 10 PLAINTIFF, )  
 11 vs. ) 2:06-CR- 077  
 12 JAN ALAN LINDSEY ) VIOLATIONS:  
 13 DEFENDANT. ) 26 U.S.C. § 7201 - Evasion of Payment of  
                           Tax and Evasion of Assessment of Tax

15 THE GRAND JURY CHARGES THAT:

16 **COUNT ONE**

Evasion of Payment of Tax for the Years 1999 through 2002

18 Beginning on or about April 17, 2000, and continuing until the date of this  
 19 Indictment, in the State and Federal District of Nevada and elsewhere,

20 **JAN ALAN LINDSEY,**

21 defendant herein, a resident of Clark County, Nevada, did willfully attempt to evade and  
 22 defeat the payment of a large part of the income tax due and owing by him to the United  
 23 States of America for the calendar years 1999, 2000, 2001 and 2002, by failing to timely file  
 24 or pay his federal income tax liabilities for 1999, 2000, 2001 and 2002, as required by law,  
 25 and by committing various acts that were designed to hide his income and assets from the  
 26 Internal Revenue Service, including: (1) filing false tax returns for the years 1999, 2000, 2001

1 and 2002 with the Internal Revenue Service in 2008 which defendant then and there well  
2 knew understated income, overstated withholding and included false deductions; (2) making  
3 false statements to Internal Revenue Service, including that the defendant was not liable for  
4 any income taxes; (3) concealing and attempting to conceal from the Internal Revenue  
5 Service the nature, extent and location of his assets by various methods, including placing  
6 funds and property in the names of nominee third party entities; (4) providing false financial  
7 instruments to the Department of the Treasury and Internal Revenue Service in purported  
8 payment of taxes due; and (5) filing fraudulent documents with the Internal Revenue Service  
9 and government of Clark County, Nevada, in an attempt to remove Internal Revenue Service  
10 liens on property and income for payment of taxes due.

**11** All in violation of Title 26, United States Code, Section 7201

**COUNT TWO**

15 Beginning on or about April 15, 2004, and continuing until the date of this Indictment,  
16 in the State and Federal District of Nevada and elsewhere,

17 JAN ALAN LINDSEY,

18 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due  
19 and owing by him to the United States of America for the calendar year 2003, by failing to  
20 timely file or pay his federal income tax liabilities for 2003, as required by law, and by  
21 committing various acts that were designed to hide his income and assets from the Internal  
22 Revenue Service, including: (1) filing a false tax return for the year 2003 with the Internal  
23 Revenue Service in 2008 which defendant then and there well knew included false  
24 deductions; (2) making false statements to Internal Revenue Service, including that the  
25 defendant was not liable for any income taxes; (3) concealing and attempting to conceal

1 from the Internal Revenue Service the nature, extent and location of his assets by various  
2 methods, including placing funds and property in the names of nominee third party entities;  
3 (4) providing false financial instruments to the Department of the Treasury and Internal  
4 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents  
5 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt  
6 to remove Internal Revenue Service liens on property and income for payment of taxes due.

7 All in violation of Title 26, United States Code, Section 7201.

8

9 **COUNT THREE**  
10 Evasion of Assessment of Tax for the Year 2004

11 That beginning on or about April 15, 2005, and continuing until the date of this  
12 Indictment, in the State and Federal District of Nevada and elsewhere,

13 **JAN ALAN LINDSEY,**

14 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due  
15 and owing by him to the United States of America for the calendar year 2004, by failing to  
16 timely file or pay his federal income tax liabilities for 2004, as required by law, and by  
17 committing various acts that were designed to hide his income and assets from the Internal  
18 Revenue Service, including: (1) filing a false tax return for the year 2004 with the Internal  
19 Revenue Service in 2008 which defendant then and there well knew included false  
20 deductions; (2) making false statements to Internal Revenue Service, including that the  
21 defendant was not liable for any income taxes; (3) concealing and attempting to conceal  
22 from the Internal Revenue Service the nature, extent and location of his assets by various  
23 methods, including placing funds and property in the names of nominee third party entities;  
24 (4) providing false financial instruments to the Department of the Treasury and Internal  
25 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents

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1 .with the Internal Revenue Service and government of Clark County, Nevada, in an attempt  
2 to remove Internal Revenue Service liens on property and income for payment of taxes due.

3 All in violation of Title 26, United States Code, Section 7201.

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5 **COUNT FOUR**

6 Evasion of Assessment of Tax for the Year 2005

7 That beginning on or about April 17, 2006, and continuing until the date of this  
8 Indictment, in the State and Federal District of Nevada and elsewhere,

9 **JAN ALAN LINDSEY,**

10 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due  
11 and owing by him to the United States of America for the calendar year 2005, by failing to  
12 timely file or pay his federal income tax liabilities for 2005, as required by law, and by  
13 committing various acts that were designed to hide his income and assets from the Internal  
14 Revenue Service, including: (1) filing a false tax return for the year 2005 with the Internal  
15 Revenue Service in 2008 which defendant then and there well knew included false  
16 deductions; (2) making false statements to Internal Revenue Service, including that the  
17 defendant was not liable for any income taxes; (3) concealing and attempting to conceal  
18 from the Internal Revenue Service the nature, extent and location of his assets by various  
19 methods, including placing funds and property in the names of nominee third party entities;  
20 (4) providing false financial instruments to the Department of the Treasury and Internal  
21 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents  
22 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt  
23 to remove Internal Revenue Service liens on property and income for payment of taxes due.

24 All in violation of Title 26, United States Code, Section 7201.

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1                           **COUNT FIVE**  
2                           Evasion of Assessment of Tax for the Year 2006  
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4                           That beginning on or about April 16, 2007, and continuing until the date of this  
5 Indictment, in the State and Federal District of Nevada and elsewhere,

6                           **JAN ALAN LINDSEY,**  
7 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due  
8 and owing by him to the United States of America for the calendar year 2006, by failing to  
9 timely file or pay his federal income tax liabilities for 2006, as required by law, and by  
10 committing various acts that were designed to hide his income and assets from the Internal  
11 Revenue Service, including: (1) filing a false tax return for the year 2006 with the Internal  
12 Revenue Service in 2008 which defendant then and there well knew included false  
13 deductions; (2) making false statements to Internal Revenue Service, including that the  
14 defendant was not liable for any income taxes; (3) concealing and attempting to conceal  
15 from the Internal Revenue Service the nature, extent and location of his assets by various  
16 methods, including placing funds and property in the names of nominee third party entities;  
17 (4) providing false financial instruments to the Department of the Treasury and Internal  
18 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents  
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1 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt  
2 to remove Internal Revenue Service liens on property and income for payment of taxes due.

3 All in violation of Title 26, United States Code, Section 7201.

4 **DATED:** this 3 day of March 2009.

5 **A TRUE BILL:**

6  
7 /S/  
FOREPERSON OF THE GRAND JURY

8  
9 GREGORY A. BROWER  
United States Attorney

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12 ERIC JOHNSON  
Assistant United States Attorney